

**I IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE: § Case No. 08-36705-BJH-11
§
SUPERIOR AIR PARTS, INC., et al., § Jointly Administered
§
DEBTOR-IN POSSESSION. § CHAPTER 11

**AFFIDAVIT OF DENNIS FAULKNER IN SUPPORT OF
OFFICIAL COMMITTEE OF UNSECURED CREDITORS'
APPLICATION FOR ORDER PURSUANT TO SECTIONS 327(a) AND
1103(a) OF THE BANKRUPTCY CODE AUTHORIZING THE RETENTION
AND EMPLOYMENT OF LAIN, FAULKNER & CO., P.C. AS FINANCIAL ADVISORS
NUNC PRO TUNC TO FEBRUARY 13, 2009**

STATE OF TEXAS)
)
COUNTY OF DALLAS)

BEFORE ME, the undersigned authority, personally appeared Dennis Faulkner who,
upon being duly sworn, deposed and stated as follows:

1. I am a shareholder in the accounting firm of Lain, Faulkner & Co., P.C. ("Lain Faulkner"), 400 N. St. Paul Street, Suite 600, Dallas, Texas 75201. This Affidavit is submitted in support of the Application of the Official Committee of Unsecured Creditors (the "Committee"), for an Order Authorizing the Employment and Retention of Lain Faulkner & Co., P.C. as Financial Advisors (the "Application"). I have personal knowledge of the facts set forth herein and am competent to testify herein. Some of that personal knowledge is based upon a review of the records of Lain Faulkner.

2. Neither I, Lain Faulkner, nor any shareholder, principal or staff person thereof, insofar as I have been able to ascertain, have represented any of the Debtor's creditors, equity security holders, or any other parties-in-interest, in any matters relating to the Debtor or its estate. Marla Reynolds, a shareholder, assisted unsecured creditor Aviall Services, Inc in a

litigation matter with Cooper Industries, Inc. That matter was unrelated to the Debtor and this bankruptcy case.

3. Lain Faulkner does not hold or represent any interest materially adverse to the Debtor, the Debtor's estate, the Committee or any creditors in this case. Lain Faulkner is a "disinterested person" as that phrase is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

4. Lain Faulkner did not receive a retainer for services and expenses to be rendered in connection with the Chapter 11 Case. Lain Faulkner has not performed work for the Debtor or the Committee pre-petition.

5. No promises have been received by Lain Faulkner, nor by any shareholder, principal or staff person thereof, as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code. Lain Faulkner has no agreement with any other entity to share with such entity any compensation received by Lain Faulkner in connection with this Chapter 11 case.

6. Lain Faulkner has extensive experience and knowledge in the field of debtor's and creditors' rights and business reorganizations under Chapter 11 of the Bankruptcy Code. Lain Faulkner has expertise, experience, and knowledge before bankruptcy courts, including the courts of this district.

7. Lain Faulkner is a specialized accounting firm with experience and expertise in areas that will have an impact on the Debtor's reorganization under Chapter 11 of the Bankruptcy Code, including evaluation of financial projections, bids for asset purchases, alternative plan scenarios, claims evaluation and other accounting or financial analyses as may be requested by the Committee.

8. Lain Faulkner intends to apply for compensation for professional services rendered in connection with this Chapter 11 case, subject to approval of this Court and in compliance with applicable provisions of the Bankruptcy Code, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Lain Faulkner. Lain Faulkner's current hourly rates in U.S. Dollars are set forth as follows:

Billing Categories	Range
Shareholders	\$315--390 per hour
CPA's	\$290 per hour
Staff Accountants	\$205--235 per hour
Clerical and Bookkeepers	\$ 75--150 per hour

The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions.

9. The hourly rates set forth above are Lain Faulkner's standard hourly rates for work of this nature. These rates are set at a level designed to fairly compensate Lain Faulkner for the work of its accountants and paraprofessionals and to cover fixed and routine overhead expenses. It is Lain Faulkner's policy, in all areas of practice, to charge its clients for all additional expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, photocopying charges, and travel expenses. Lain Faulkner will charge the Committee for these expenses in a manner and at rates consistent with charges made generally to Lain Faulkner's other clients and consistent with standard practices within this District.

FURTHER AFFIANT SAYETH NOT.

Signed this 16th day of February 2009.

Dennis Faulkner
Dennis Faulkner

SUBSCRIBED and SWORN to before me, the undersigned authority,
on this 16th day of February 2009.

Janice M. Oden
Notary Public
My Commission Expires: 5/21/2010

